

**EXHIBIT 3: DECLARATION OF JOHN NAGLICK REGARDING NO SUPPORT
CLAIMS**

4842-6543-6960.10

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

-----X	:	
IN RE	:	Chapter 9
	:	
CITY OF DETROIT, MICHIGAN,	:	Case No. 13-53846
	:	
DEBTOR	:	Hon. Steven W. Rhodes
-----X	:	

**DECLARATION OF JOHN NAGLICK IN SUPPORT OF DEBTOR'S NINTH
OMNIBUS OBJECTION TO CERTAIN CLAIMS**

(No Support Claims)

I, John Naglick, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information and belief:

1. I am a Finance Director with the City of Detroit. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. The City's ongoing claims reconciliation process involves the collective effort of a team of employees assembled from personnel specifically familiar with the operations and liabilities of the City. This team works together and in conjunction with City's counsel, the City's financial advisor, and the City's claims agent, to review proofs of claim filed against the City (each, a "Claim" and collectively, the "Claims").

3. In connection with the preparation of the Ninth Omnibus Objection to Certain Claims (No Support Claims) (the "Ninth Omnibus Objection"), the City and its financial professionals reviewed the claims at issue, as described on Exhibit 2 of the Ninth Omnibus Objection. I have also personally reviewed the Ninth Omnibus Objection and the exhibits attached thereto. Accordingly, I am familiar with the information contained therein.

4. City employees, working with certain of the City's professionals, compared each of the claims listed in Exhibit 2 of the Ninth Omnibus Objection (the "No Support Claims") to the following City data sources in order to determine whether such claim may be valid and outstanding: the City's Vendor Database, the City's accounts payable records, the City's disbursement records, and the City's lists of active and retired employees (collectively the "Data Sources").

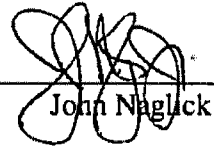
5. After comparing each of the No Support Claims to the Data Sources, the City is still unable to ascertain whether the No Support Claims are valid claims against the City.

[SIGNATURE PAGE FOLLOWS]

6. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Dated: 2/11, 2015

By: /s/

A handwritten signature in black ink, appearing to be "John Naglick", written over a horizontal line.

John Naglick